

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

JOJI MAE Y DEANG,

Respondent.

Case No. 22-cv-06481-VKD

**ORDER GRANTING PETITION TO  
ENFORCE IRS SUMMONS**

On October 25, 2022, the United States filed a petition to enforce an IRS summons against respondent Joji Mae Y. Deang. Dkt. No. 1. On January 10, 2023, the Court held a hearing on the United States' petition. Ms. Deang appeared at the hearing, accompanied by her spouse, who addressed the Court on her behalf. Following the hearing, the Court ordered the parties to confer regarding Ms. Deang's willingness to provide the information sought by the IRS, and to jointly advise the Court of the status of any remaining dispute by February 10, 2023. Dkt. No. 9. While the United States filed a status report on its own behalf (Dkt. No. 12), Ms. Deang did not.

The United States advises that following the hearing, Ms. Deang agreed to produce, and did produce, documents and information sought by the summons. The United States contends, however, that it requires further information in connection with Ms. Deang's case. Specifically, the United States explains that it sent Ms. Deang a letter on January 12, 2023 seeking "additional information related to a large cash deposit to Respondent's bank in the United States in November 2022 that was immediately transferred to a bank in the Philippines." Dkt. No. 12 at 1 & Ex. A. The United States says that it has mailed and emailed requests to Ms. Deang and her spouse, but it has not received any reply or any other communication from either of them since January 19,

2023, despite several attempts to establish contact. *Id.* The United States further says that it has reason to believe Ms. Deang’s husband, whom Ms. Deang relies on for communication, may be out of the country until February 22, 2023. *Id.* The United States again requests that the Court “grant the petition to enforce the summons” and “set a deadline of March 1, 2023 for Respondent to produce the information sought by the January 12, 2023 letter.” *Id.* at 2.

It is not clear whether the information the IRS demands in its January 12, 2023 letter is within the scope of the summons it petitions the Court to enforce. The summons commands that Ms. Deang appear before IRS Revenue Officer Carrillo to give testimony and produce the following:

All documents and records you possess or control regarding assets, liability, or accounts held in the taxpayer’s name or for the taxpayer’s benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 12/01/2021 To 02/28/2022

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, stored value cards, online and mobile accounts, virtual currency, notes and judgments receivable, and all life or health insurance policies.

Dkt. No. 1, Ex. A. Conversely, the January 12, 2023 letter asks Ms. Deang to (1) “verify if you or your spouse have dual citizenship with the Philippines,” (2) “explain the source of [the November 2022] large cash deposit, as well as why this was immediately transferred to BDO,” (3) “provide bank statements for any bank accounts with foreign or Philippine banks,” and (4) provide “an explanation for any assets you have transferred from a bank in the United States to any foreign or Philippine banks.” Dkt. No. 12, Ex. A. At least some of these items appear to be outside the scope of the document portion of the summons attached the petition for enforcement.

While this Court has authority to enforce the summons, the Court does not have the authority to compel Ms. Deang to respond to the IRS’s January 12, 2023 letter.<sup>1</sup> Accordingly, to

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<sup>1</sup> The United States has identified no statutory basis for such authority.

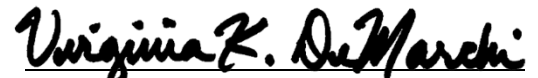
1 the extent Ms. Deang has not produced the documents demanded in the IRS's March 7, 2022  
2 summons or provided the required testimony, the Court grants the United States' petition to  
3 enforce the summons.

4 **Respondent Joji Mae Y. Deang is hereby ordered to appear on March 1, 2023 before**  
5 **IRS Revenue Officer Phillip Carrillo at 450 Golden Gate Avenue, 6th Floor, San Francisco,**  
6 **CA 94102 at 9:00 a.m., to provide the testimony and records requested in the summons,**  
7 **unless the parties agree otherwise.**

8 The United States shall serve a copy of this order on Ms. Deang and file proof of service.

9 **IT IS SO ORDERED.**

10 Dated: February 13, 2023

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13 VIRGINIA K. DEMARCHI  
14 United States Magistrate Judge  
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United States District Court  
Northern District of California